

# 04-021

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Mystic County Name: APPANOOSE Date Budget Adopted: 05/03/10  
(Date) xxx/xxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

641-647-2243  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2009 Property Valuations</b>		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	3,872,465	3,627,444	
<b>DEBT SERVICE</b>	3a	3,872,465	3,627,444	
Ag Land	4a	393,753		

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	31,367	29,382	43	8.10000
<b>(384) Non-Voted Other Permissible Levies</b>							
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	14,902	13,959	52	3.84819
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	502	470	465	0.12963
<b>(384) Voted Other Permissible Levies</b>							
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000	Memorial Building	16		0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted	County Bridge	19		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000	Support Public Library	23		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	46,771	43,811		
384.1	3.00375	Ag Land	26	1,183	1,183	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27	47,954	44,994		<b>Do Not Add</b>
<b>Special Revenue Levies</b>							
384.8	0.27000	Emergency (if general fund at levy limit)	28	1,046	979	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	7,263	6,803		1.87555
	Amt Nec	Other Employee Benefits	31	9,577	8,971		2.47310
<b>Total Employee Benefit Levies (29,30,31)</b>			32	16,840	15,774	65	4.34865
<b>Sub Total Special Revenue Levies (28+32)</b>			33	17,886	16,753		
<b>Valuation</b>							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66	0.00000
	SSMID 2 (A)	(B)		35	0	67	0.00000
	SSMID 3 (A)	(B)		36	0	68	0.00000
	SSMID 4 (A)	(B)		35a	0	69	0.00000
	SSMID 5 (A)	(B)		36a	0	565	0.00000
	SSMID 6 (A)	(B)		37	0	566	0.00000
<b>Total SSMID (34 thru 37)</b>			38	0	0		<b>Do Not Add</b>
<b>Total Special Revenue Levies (33+38)</b>			39	17,886	16,753		
384.4	Amt Nec	Debt Service Levy	40	20,093	18,822	70	5.18868
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	85,933	80,569	72	21.88515

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**

Budgets submitted that DO NOT meet the following criteria are not legal documents and will be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

**Mystic**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
<b>(1)</b> <b>*Annual Report FY 2009</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	62,312	83,043	36,383				181,738	109,884	291,622
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	128,033	168,145		1,124			297,302	272,071	569,373
Actual Expenditures Except End Bal (pg 12, line 259) *	3	206,168	112,439		2,600			321,207	295,420	616,627
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-15,823	138,749	36,383	-1,476	0	0	157,833	86,535	244,368
<b>(2)</b> <b>** Re-Estimated FY 2010</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
Beginning Fund Balance	5	-15,823	138,749	36,383	-1,476	0	0	157,833	86,535	244,368
Re-Est Revenues	6	229,469	63,615	0	20,843	0	0	313,927	111,005	424,932
Re-Est Expenditures	7	83,725	75,200	0	28,533	0	0	187,458	137,343	324,801
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	129,921	127,164	36,383	-9,166	0	0	284,302	60,197	344,499
<b>(3)</b> <b>** Budget FY 2011</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special R</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
Beginning Fund Balance	10	129,921	127,164	36,383	-9,166	0	0	284,302	60,197	344,499
Revenues	11	228,466	240,124	0	20,093	0	0	488,683	0	488,683
Expenditures	12	104,575	79,900	0	20,093	0	0	204,568	137,343	341,911
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	253,812	287,388	36,383	-9,166	0	0	568,417	-77,146	491,271

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	500
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5		11,000						11,000	11,000	72,947
Ambulance	6								0	0	394
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8		1,200						1,200	2,700	0
Animal Control	9	500							500	500	132
Other Public Safety	10	2,000							2,000	2,000	657
TOTAL (lines 1 - 10)	11	2,500	12,200	0			0		14,700	16,200	74,630
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	10,000	36,000						46,000	36,000	102,814
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		15,000						15,000	12,000	10,080
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,500	3,000						4,500	2,500	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	700							700	550	990
Other Public Works	21	16,000							16,000	13,800	14,146
TOTAL (lines 12 - 21)	22	28,200	54,000	0			0		82,200	64,850	128,030
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26	75							75	75	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	75	0	0			0		75	75	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	500							500	300	300
Museum, Band and Theater	32								0	0	0
Parks	33	500							500	300	307
Recreation	34								0	0	0
Cemetery	35	500							500	500	2,928
Community Center, Zoo, & Marina	36	1,000							1,000	5,000	519
Other Culture and Recreation	37								0	0	194
TOTAL (lines 31 - 37)	38	2,500	0	0			0		2,500	6,100	4,248

**EXPENDITURES SCHEDULE PAGE 2**  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	500	500						1,000	500	4,079
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	500	500	0			0		1,000	500	4,079
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,800	1,200						3,000	2,400	3,069
Clerk, Treasurer, & Finance Adm.	47	20,000	8,000						28,000	24,300	24,296
Elections	48	1,000							1,000	4,000	0
Legal Services & City Attorney	49	3,000							3,000	2,000	10,039
City Hall & General Buildings	50	30,000							30,000	25,000	6,625
Tort Liability	51								0	0	15,056
Other General Government	52	15,000	4,000						19,000	13,500	5,010
TOTAL (lines 46 - 52)	53	70,800	13,200	0			0		84,000	71,200	64,095
<b>DEBT SERVICE</b>											
Gov Capital Projects	54				20,093				20,093	28,533	5,125
TIF Capital Projects	55								0	0	0
TOTAL CAPITAL PROJECTS	56	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57	104,575	79,900	0	20,093	0	0		204,568	187,458	280,207
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							75,000	75,000	75,000	195,128
Sewer Utility	60							45,000	45,000	45,000	75,297
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							17,343	17,343	17,343	3,995
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							137,343	137,343	137,343	274,420
TOTAL ALL EXPENDITURES (lines 58+74)	74	104,575	79,900	0	20,093	0	0	137,343	341,911	324,801	554,627
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	104,575	79,900	0	20,093	0	0	137,343	341,911	324,801	554,627
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	253,812	287,388	36,383	-9,166	0	0	-77,146	491,271	344,499	244,368

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

**REVENUES DETAIL**  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	44,994	16,753		18,822	0			80,569	70,285	70,093
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	44,994	16,753		18,822	0			80,569	70,285	70,093
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,960	1,133		1,271	0			5,364	5,442	0
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12	45,212							45,212	30,000	38,434
Subtotal - Other City Taxes (lines 6 thru 12)	13	48,172	1,133		1,271	0			50,576	35,442	38,434
Licenses & Permits	14	500							500	200	0
Use of Money & Property	15								0	1,000	1,138
Intergovernmental:											
Federal Grants & Reimbursements	16		170,000						170,000	40,000	134,950
Road Use Taxes	17		52,038						52,038	49,000	48,786
Other State Grants & Reimbursements	18								0	0	780
Local Grants & Reimbursements	19	7,000							7,000	7,000	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	7,000	222,038	0	0	0		0	229,038	96,000	184,516
Charges for Fees & Service:											
Water Utility	21	65,000							65,000	118,074	60,475
Sewer Utility	22	62,000							62,000	102,931	61,870
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	15,128
Subtotal - Charges for Service (lines 21 thru 33)	34	127,000	0		0	0	0	0	127,000	221,005	137,473
Special Assessments	35								0	0	0
Miscellaneous	36	800	200						1,000	1,000	12,533
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	49,686
Proceeds of Capital Asset Sales	41								0	0	13,500
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	63,186
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	228,466	240,124	0	20,093	0	0	0	488,683	424,932	507,373
Beginning Fund Balance July 1	44	129,921	127,164	36,383	-9,166	0	0	60,197	344,499	244,368	291,622
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines #2-#43)</b>	45	358,387	367,288	36,383	10,927	0	0	60,197	833,182	669,300	798,995

CITY OF

Mystic

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	44,994	16,753		18,822	0			80,569	70,285	70,093
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	44,994	16,753		18,822	0			80,569	70,285	70,093
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	48,172	1,133		1,271	0			50,576	35,442	38,434
Licenses & Permits	7	500	0					0	500	200	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	1,000	1,138
Intergovernmental	9	7,000	222,038	0	0	0		0	229,038	96,000	184,516
Charges for Fees & Service	10	127,000	0		0	0	0	0	127,000	221,005	137,473
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	800	200		0	0		0	1,000	1,000	12,533
Sub-Total Revenues	13	228,466	240,124	0	20,093	0	0	0	488,683	424,932	444,187
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	49,686
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	13,500
Total Revenues and Other Sources	17	228,466	240,124	0	20,093	0	0	0	488,683	424,932	507,373
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,500	12,200	0			0		14,700	16,200	74,630
Public Works	19	28,200	54,000	0			0		82,200	64,850	128,030
Health and Social Services	20	75	0	0			0		75	75	0
Culture and Recreation	21	2,500	0	0			0		2,500	6,100	4,248
Community and Economic Development	22	500	500	0			0		1,000	500	4,079
General Government	23	70,800	13,200	0			0		84,000	71,200	64,095
Debt Service	24	0	0	0	20,093		0		20,093	28,533	5,125
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	104,575	79,900	0	20,093	0	0		204,568	187,458	280,207
Business Type Proprietary: Enterprise & ISF	27							137,343	137,343	137,343	274,420
Total Gov & Bus Type Expenditures	28	104,575	79,900	0	20,093	0	0	137,343	341,911	324,801	554,627
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	104,575	79,900	0	20,093	0	0	137,343	341,911	324,801	554,627
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	123,891	160,224	0	0	0	0	-137,343	146,772	100,131	-47,254
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	129,921	127,164	36,383	-9,166	0	0	60,197	344,499	244,368	291,622
Ending Fund Balance June 30	35	253,812	287,388	36,383	-9,166	0	0	-77,146	491,271	344,499	244,368



**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**PAGE 2**

Fiscal Year

2011

City Name: Mystic

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				11,747	12,716	0	24,463	4,370	20,093

